IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 34381 of 2007(R)

PETITIONER:

C.ACHUTHAN, S/O.THACHU NAIR,
"ASWATHY", THOTTADA, KANNUR-7.

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENTS:

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1. THE TAHSILDAR, KANNUR.

2. THE REVENUE DIVISIONAL OFFICER,
THALASSERY.

3. VILLAGE OFFICER,
KANNUR II, KANNUR DISTRICT.

BY GOVERNMENT PLEADER SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 34381/2007

Dated this the 21st day of November, 2007

JUDGMENT

This writ petition is filed seeking the following reliefs:-

> (i). issue a writ of mandamus or any other writ order or direction directing the respondents to permit the petitioner to remit the building tax due as per Ext.P1 order in four equal quarterly instalments.
>
> (ii). Issue a writ of mandamus or any other writ order or direction directing the 2nd respondent to accept the Ext.P2 appeal on the petitioner remitting 1/4th of the building tax due as per Ext.P1 order.

The petitioner submits that against Ext.P1 order of assessment the petitioner had filed Ext.P2 appeal. There upon he was informed by Ext.P3 to remit the first instalment. Petitioner submits that though he is willing to pay the same which is 1/4th of the tax due in terms of the provisions of the Act, he has been called upon to pay 1/3rd

amount as per the order of assessment itself and this demand for remittance of 1/3rd led the petitioner to file this writ petition.

In view of the provisions contained in the Act, liability is only to pay ¼th of the tax. Therefore, I dispose of this writ petition directing the second respondent to accept the appeal filed by the petitioner on the petitioner remitting ¼th of the tax due in compliance with what is indicated in Ext.P4. On such remittance the appeal shall be dealt with on merits. Needless to say that the balance amount will also be payable in three equal monthly instalments.

ANTONY DOMINIC
Judge

mrcs